

NVB 2016 (05/2022)

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

Fee Application Cover Sheet

Case No.: 24-50132-hlb Chapter: 7 Hearing Date/Time: 3/4/2025 02:30Debtor: Career Colleges, Inc.Applicant: Atkinson Law Associates Ltd.Date of Employment: 02/15/2024Interim Fee Application No: _____ OR Final Fee Application 1 _____**Amounts Requested:****Client Approval: Yes No** Fees: \$ 20,405.00Expenses: \$ 1,181.85Total: \$ 21,586.85Hours: 47.30 Blended Rate: \$ 431.40Fees Previously Requested: \$ 0.00 Awarded: \$ 0.00Expenses Previously Requested: \$ 0.00 Awarded: \$ 0.00Total Previously Requested: \$ 0.00 Awarded: \$ 0.00Total Amount Paid: \$ 0.00**Chapter 13 Cases ONLY:**Yes No Elected to accept the Chapter 13 Presumptive Fee pursuant to LR 2016.2, and filed the "Notice of Election to Accept the Presumptive Fee" on _____.Yes No Participated in the Mortgage Mediation Program: If yes, amount received: \$ _____

I certify under penalty of perjury that the above is true.

Jessica Chauhan
Signature

Date 02/04/2025

1 ROBERT E. ATKINSON, ESQ., Bar No. 9958
2 Email: robert@nv-lawfirm.com

3 **ATKINSON LAW ASSOCIATES LTD.**

4 376 E Warm Springs Rd Suite 130

5 Las Vegas, NV 89119

6 Telephone: (702) 614-0600

7 *Attorney for Christopher P. Burke, Trustee*

8 **UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEVADA**

9 In re:

10 CAREER COLLEGES, INC,

11 Debtor.

12 Case No. 24-50132-hlb
13 Chapter 7

14 **FIRST AND FINAL APPLICATION FOR
COMPENSATION AND
REIMBURSEMENT OF EXPENSES
INCURRED BY ATKINSON LAW
ASSOCIATES LTD. AS GENERAL
COUNSEL FOR TRUSTEE**

15 Chapter 7 trustee Christopher P. Burke (“Trustee”) hereby submit this first and final
16 application for compensation and reimbursement of expenses incurred by Atkinson Law
17 Associates Ltd. (“ALA”) for the period February 15, 2024 through January 24, 2025, inclusively
18 (the “Application”). During the entire Application time period, ALA was employed as general
19 counsel to the Trustee.

20 This Application is made pursuant to: 11 U.S.C. §§ 330(a), 507(a)(1)(C), and
21 503(b)(2); Fed. R. Bankr. P. Rule 2016; Local Rule 2016; Section 2 of the Guidelines of the
22 Office of the United States Trustee—Region 17 (“R17 Guidelines”) and the Guidelines for
23 Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11
24 U.S.C. § 330 adopted by the Executive Office for United States Trustees pursuant to 28 U.S.C.
25 § 586(a)(3)(A) (“EOUST Guidelines”); and the pleadings and papers on file in this case,
26 judicial notice of which is hereby requested. This Application is also supported by the
27 accompanying Client Review Statement (attached herewith as **Exhibit 6**), and the
28 contemporaneously-filed Declaration of Robert E. Atkinson. (“Atkinson Decl.”).

1 **I. INFORMATION ABOUT APPLICANT & APPLICATION FOR COMPENSATION**

2 In support of this Application for Compensation, the following is structured in a
 3 manner consistent with Section (b) of the EOUST Guidelines.

4 1. **Date the bankruptcy petition was filed.** Debtor CAREER COLLEGES, INC.
 5 (“Debtor”) filed a chapter 7 bankruptcy petition on February 9, 2024. [ECF #1.]

6 2. **Date of the order approving employment.** On February 15, 2024, the
 7 Trustee filed an application [ECF #7] to employ ALA as his general counsel. That application
 8 was unopposed, and an order authorizing such employment (effective as of the filing date of
 9 the application), was docketed on March 26, 2024 [ECF #31].

10 3. **Identity of the party represented.** ALA represents the Trustee.

11 4. **Date services commenced.** ALA commenced representing the Trustee on
 12 February 15, 2024. [ECF #7, 31.]

13 5. **Whether the applicant is seeking compensation under a provision of the
 14 Bankruptcy Code other than section 330.** No.

15 6. **Terms and conditions of employment and compensation.** Per the engagement
 16 letter attached as Exhibit 1 to the application for employment (“Engagement Letter”), legal
 17 services provided by ALA to the Trustee are charged at the following hourly fee rates in 2024:
 18 \$650/hour for attorney Robert E. Atkinson, \$380/hour for staff attorneys, and \$180/hour for
 19 paralegals. Fees are billed in 0.1 hour (6-minute) increments. Expenses are billed at cost and
 20 photocopies are billed at \$0.25/page. These terms have previously been approved in this case as
 21 being reasonable under 11 U.S.C. § 328. [ECF #31.] All professional services for which
 22 compensation is requested were performed for or on behalf of the Trustee, and not on behalf of
 23 any other person. There is no agreement or understanding regarding the sharing of
 24 compensation between ALA and any other person.

25 7. **Source of compensation.** All compensation and expenses sought in this
 26 Application are requested to be allowed as an administrative expense of the bankruptcy estate
 27 and shall be paid from the general funds of the estate.

28 8. **Existence and terms controlling use of a retainer.** Not applicable.

1 9. **Any budget caps or other limitations on fees.** No.

2 10. **Names and hourly rates of all applicant's professionals and**
 3 **paraprofessionals who billed time.** The following persons billed time during this
 4 application period:

Person	Role	Rate
Robert E. Atkinson, Esq.	Attorney	\$650/hr
Jessica Chamberlain, Esq.	Staff Attorney	\$380/hr
Grace Safieddine	Paralegal	\$180/hr
Rebecca Olson	Paralegal	\$180/hr

5 11. **Explanation of any changes in hourly rates from those previously charged.**

6 Not applicable; this is the first application for compensation.

7 12. **Statement of whether the compensation is based on the customary**
 8 **compensation charged by comparably skilled practitioners in cases other than cases**
 9 **under title 11.** The fees charged by ALA in this case are the normal hourly rates charged by
 10 ALA in 2024.

11 13. **Whether the application is interim or final.** This is a final application.

12 14. **Dates of previous orders on interim compensation or reimbursement of**
 13 **expenses along with the amounts requested and the amounts allowed or disallowed,**
 14 **amounts of all previous payments, and amount of any allowed fees and expenses**
 15 **remaining unpaid.** Not applicable; this is the first and final application for compensation.

16 15. **Time period of the services or expenses covered by the application.** From
 17 February 15, 2024 through January 24, 2025, inclusively, and also including future time
 18 (whose date column is labeled 'TBD' in Exhibits 4 and 5) associated with the adjudication of
 19 the Application itself (collectively, the "**Application Period**").

24 II. CASE STATUS

25 16. On February 9, 2024 ("**Petition Date**"), Debtor filed a voluntary petition for
 26 chapter 7 bankruptcy relief in this district, commencing this case. [ECF #1.]

27 17. Pre-bankruptcy, the Debtor operated a college in Northern Nevada, focusing
 28 mostly on trade skills such as welding. It operated out of two leased buildings.

1 18. On February 15, 2024, the Trustee filed¹ an application [ECF #7] to employ
 2 ALA as his general counsel, to assist in his investigation of the financial affairs of the Debtor,
 3 and in the liquidation of assets. The application was unopposed, and an order authorizing
 4 such employment (effective as of the filing date of the application), was docketed on March
 5 26, 2024 [ECF #31].

6 19. On March 19, 2024, an order was entered [ECF #29] authorizing the Trustee to
 7 employ an auctioneer, to sell various business personal property of the Debtor located at the
 8 facilities.

9 20. In April 2024, the Trustee investigated potential avoidable transfers, and
 10 identified a claim against American Express for \$14,000. American Express turned over that
 11 amount to the Trustee on May 29, 2024.

12 21. On June 5, 2024, the Trustee filed an application to dispose of (and shred)
 13 certain business records consisting of approximately 100 boxes, and abandon certain personal
 14 property including old filing cabinets and other non-sellable items that did not sell at auction.
 15 The motion was heard on shortened time, because landlord was selling the building and
 16 needed the items to be removed. That motion was unopposed, and an order granting that
 17 relief was entered on June 21, 2024 [ECF #49.]

18 22. The largest creditor was Tuition Options LLC, which was a collections
 19 company for the Debtor's student loan portfolio. Tuition Options collected on the portfolio
 20 after the petition date, and did not file a UCC-1 until after the Petition Date. The Trustee spent
 21 several months attempting to negotiate with Tuition Options (through counsel) to resolve
 22 various issues, but was not successful in doing so amicable. On October 15, 2024, the Trustee
 23 filed a motion objecting to Tuition Options' claim, arguing that it was entirely unsecured, and
 24 furthermore sought turnover of all student loan payments collected post-petition. That
 25 objection/motion finally got the attention of Tuition Options, and they parties were able to
 26 reach a resolution. On December 31, 2024 an order was entered [ECF #74] approving a

27 28 ¹ Unless otherwise indicated, all actions taken by the Trustee in this Case Status section after
 this date are by and through counsel.

1 stipulation resolving the objection/motion. Part of that resolution required the Trustee to file a
 2 motion to abandon the remaining student loan portfolio, which he did on December 31, 2024.
 3 On January 24, 2025, an order was entered approving the abandonment [ECF #83].

4 23. On November 11, 2024, the Trustee filed a motion to sell a 2021 Econoline
 5 trailer. That motion was unopposed, and an order approving that motion was entered on
 6 January 10, 2025 [ECF #79.]

7 24. On November 12, 2024, the Trustee filed an ex parte application to employ a
 8 tax accountant for the estate. That motion was subsequently approved in an order [ECF #65].

9 25. The Trustee has liquidated over \$300,000 in assets in this case, and he
 10 currently has approximately \$302,000 in the estate bank account. No other non-exempt
 11 unsecured assets remain to be liquidated.

12 **III. SUMMARY SHEET AND INVOICE**

13 26. The summary sheet is presented in **Exhibit 1**.

14 27. A summary invoice is presented in **Exhibit 2**.

16 **IV. LEGAL AUTHORITIES and PROJECT BILLING**

17 28. This application is brought pursuant to 11 U.S.C. §§ 330(a) and 503(b)(2),
 18 Bankruptcy Rule 2016, and LR 2016.

19 29. Under section 330(a)(1) of the Bankruptcy Code, the Court may award the
 20 employed professional their reasonable compensation for all actual, necessary services
 21 rendered by such professionals. The Court may also award reimbursement for all actual,
 22 necessary expenses incurred. The Ninth Circuit has stated that the “[t]he primary method used
 23 to determine a reasonable attorney fee in a bankruptcy case is to multiply the number of hours
 24 expended by an hourly rate.” In re Powerine Oil Co., 71 B.R. 767, 770 (9th Cir. B.A.P. 1986)
 25 (quoting In re Yermakov, 718 F.2d 1465, 1471 (9th Cir. 1983)). This “hourly rate time hours
 26 expended” method is the method used by ALA in this Application.

1 30. ALA maintained electronic records of time expended by its attorney and
 2 paralegal in rendering professional services to the Trustee, entries of which were made
 3 substantially contemporaneously with the rendition of those services. [Atkinson Decl. at ¶ 6.]

4 31. To ensure appropriate monitoring of ongoing services and to otherwise
 5 maintain appropriate accounting in compliance with the Guidelines, ALA allocated time
 6 expended to certain project billing categories, as defined in **Exhibit 3**.

7 32. Included in Exhibit 3 is a narrative description of the services rendered in this
 8 case by each billing category, including: (i) an explanation of the duties undertaken, (ii) the
 9 necessity or benefit of the services rendered, and (iii) the results obtained or anticipated (and,
 10 where appropriate, the outcome had the particular services not been performed).

11 33. *Fees:* Time and service entries reported in chronological order under the
 12 appropriate project category are presented in **Exhibit 4**. All of the time entries contained in
 13 Exhibit 4 accurately reflects the professional services performed by ALA on behalf of the
 14 Trustee during the Application Period in this bankruptcy case. [Atkinson Decl. at ¶ 7.] The
 15 time spent by ALA during the Application Period was for work reasonably likely and
 16 necessary for the benefit of the bankruptcy estate at the time they were incurred, and
 17 necessary for the administration of the bankruptcy estate. [*Id.* at ¶ 9; Exhibit 6 (Client Review
 18 Statement) at ¶ 5.]

19 34. As shown in Exhibit 4, the time spent by task, and fees incurred, were:

Code	Task	Attorney Hours	Paralegal Hours	Total Fees Incurred
AAR	Asset Analysis & Recovery	8.2	4.0	\$ 6,050.00
AD	Asset Disposition	4.8	4.6	\$ 3,948.00
CA	Case Administration	2.3	0.3	\$ 1,549.00
CAO	Claims Admin & Objections	5.8	8.8	\$ 5,192.00
FEA	Fee/Employment Applications	5.5	1.6	\$ 2,756.00
MOC	Meeting of Creditors	1.4	0.0	\$ 910.00
Total Fees Incurred				\$20,405.00

27 35. *Expenses:* ALA incurred actual and necessary expenses in the aggregate
 28 amount of \$1,181.85 in the delivery and performance of professional services to the Trustee

during the Application Period. Expenses by category are presented in **Exhibit 5**. All of the expenses contained in Exhibit 5 of the Application are accurate and were incurred by ALA on behalf of the Trustee during the Application Period in this bankruptcy case. Postage and third-party costs are billed at actual. Per the Engagement Letter, photocopies are billed at \$0.25/page. [Atkinson Decl. at ¶ 8.] The expenses incurred by ALA during the Application Period was for work reasonably likely and necessary for the benefit of the bankruptcy estate at the time they were incurred, and necessary for the administration of the bankruptcy estate.

V. REQUESTED RELIEF

36. That pursuant to the factors specified in 11 U.S.C. § 330(a)(3), the Court determines that the time and expenses shown in Exhibits 1, 4, and 5 spent by ALA on behalf of the Trustee are reasonable.

37. That pursuant to 11 U.S.C. §§ 330(a) and 503(b)(2), ALA be awarded an administrative expense in this bankruptcy case, on a final basis, in the amounts of \$20,405.00 for fee compensation for professional services rendered plus \$1,181.85 for reimbursement of costs and expenses, for a total of **\$21,586.85**.

38. That the above amounts be payable from the Debtor's bankruptcy estate by the Trustee without further order of this Court required.

VI. REVIEW AND APPROVAL

39. The Trustee has reviewed this Application and its exhibits, and has signed a statement approving the requested amount. [See **Exhibit 6.**]

40. Prior to filing, this Application was not reviewed by the U.S. Trustee.

#

WHEREFORE, the Trustee and ALA respectfully requests that this Honorable Court grant the relief requested herein.

1 Submitted on: February 4, 2025

ATKINSON LAW ASSOCIATES LTD.

2 By: /s/ Robert E. Atkinson

3 ROBERT E. ATKINSON, ESQ.

4 Nevada Bar No. 9958

5 *Attorney for Christopher P. Burke, Trustee*

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EXHIBIT 1

SUMMARY SHEET

In re:
CAREER COLLEGES, INC.
Debtor.

Chapter 7	Fees Previously Requested	\$ -	NAME OF APPLICANT
	Fees Previously Awarded	\$ -	Atkinson Law Associates Ltd.
Case No. 24-50132-hlb	Expenses Previously Requested	\$ -	ROLE IN THE CASE
	Expenses Previously Awarded	\$ -	Attorney for Trustee
	Security Retainer Available	\$ -	
CURRENT APPLICATION:			
	Fees Requested	\$ 20,405.00	
	Expenses Requested	\$ 1,181.85	
	Total Sought This Application	\$ 21,586.85	<i>Total</i>

FEE APPLICATION DETAIL BY PERSON:

Name	Hours Billed	Rate	Total for Application
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ATTORNEYS

Robert E. Atkinson, Esq.	23.3 hours	\$ 650.00 /hr	\$ 15,145.00
Jessica Chamberlain, Esq.	4.7 hours	\$ 380.00 /hr	\$ 1,786.00
<i>Subtotal</i>	<i>28.0</i>		<i>Subtotal</i> \$ 16,931.00

BLENDED HOURLY RATE FOR ATTORNEYS **\$ 604.68**

PARALEGALS

Grace Safieddine	17.2 hours	\$ 180.00 /hr	\$ 3,096.00
Rebecca Olson	2.1 hours	\$ 180.00 /hr	\$ 378.00
<i>Subtotal</i>	<i>19.3</i>		<i>Subtotal</i> \$ 3,474.00

BLENDED HOURLY RATE FOR PARALEGALS **\$ 180.00**

GRAND TOTAL	<u>47.3</u>	Total Hours	\$ 20,405.00	Total Fees
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TOTAL AVERAGE BLENDED HOURLY RATE **\$ 431.40**
(blended attorney and paralegal)

EXHIBIT 2

Atkinson Law Associates Ltd.

376 E. Warm Springs Rd Suite 130
 Las Vegas, NV 89119
 ph: (702) 614-0600

BILL TO:

Christopher P. Burke, Trustee
 526 Lander Street
 Reno, NV 89509

CASE

In re: CAREER COLLEGES, INC.
 24-50132-hlb

INVOICE FOR PERIOD

February 15, 2024 through January 24, 2025

INVOICE DATE

01/24/25

Fees for Services Rendered:

DESCRIPTION	QUANTITY	BILLING RATE	AMOUNT
Robert E. Atkinson, Esq.	23.3 hours	\$650 / hour	\$15,145.00
Jessica Chamberlain, Esq.	4.7 hours	\$380 / hour	\$1,786.00
Paralegal Fees	19.3 hours	\$180 / hour	\$3,474.00
Subtotal Fees			\$20,405.00

Expenses:

DESCRIPTION	RATE	AMOUNT
Printing	Actual / no markup	\$0.00
Postage	Actual / no markup	\$0.00
Third-Party Costs	Actual / no markup	\$1,181.85
Subtotal Expenses		\$1,181.85

BALANCE DUE **\$21,586.85**

EXHIBIT 3

PROJECT CATEGORIES with NARRATIVE TASK SUMMARIES

Consistent with US Trustee Program Guidelines

TAILORED FOR THE PRESENT CASE

Code	Category
AAR	ASSET ANALYSIS & RECOVERY

General Definition: Identification and review of potential assets including causes of action and non-litigation recoveries. Duties Undertaken in this Case: Analyzed potential avoidable transfers. Necessity and Benefit: Identification and recovery of assets of the estate is integral to the duties of the Trustee and directly benefits the estate and its creditors. Results Obtained: Identified \$14,000 in avoidable transfer claims against American Express, which were recovered without litigation.

Code	Category
AD	ASSET DISPOSITION

General Definition: Sales, leases (§ 365 matters), abandonment and related transaction work. Duties Undertaken in this Case: Sale of business personal property by auction. Sale of trailer via private sale. Abandonment of secured property. Necessity and Benefit: Administration of the Debtor's assets is the primary goal of Chapter 7 bankruptcy proceedings; Court approval is required to abandon property prior to case closure. Results Obtained: The Trustee liquidated over \$230,000 in assets via sales.

Code	Category
CA	CASE ADMINISTRATION

General Definition: Activities that do not fit into any other category. Duties Undertaken in this Case: Interacted with the estate tax accountant to ensure that the estate taxes are filed. Assisted Trustee with various matters. Necessity and Benefit: Providing ancillary assistance to the Trustee can be essential to smooth case administration. Results Obtained: The estate tax return is being prepared.

Code	Category
CAO	CLAIMS ADMINISTRATION AND OBJECTIONS

General Definition: Specific claims analysis and inquiries; analyses, objections and allowances of claims. Motions to estimate claims. Duties Undertaken in this Case: Analyzed claims register. Filed Objection to Claim 20 of Tuition Options, with Motion for Turnover. Necessity and Benefit: Finalizing claims,

amounts, and categories are required for proper administration of a bankruptcy estate. Results Obtained: Stipulation reached with Tuition Options on their claim.

Code	Category
FEA	FEE/EMPLOYMENT APPLICATIONS

General Definition: Preparations of employment and fee applications related to the retention of professionals for the Trustee. Duties Undertaken in this Case: Filing of the application to employ ALA; filed application to employ estate accountant; preparation and filing of this application for compensation. Necessity and Benefit: The Trustee required representation by counsel before the court; applications for employment and compensation are necessary for estate professionals to be paid. Results Obtained: ALA's application for employment granted. Tax accountant's employment granted. This first and final application for compensation has been filed (hearing pending).

Code	Category
MOC	MEETING OF CREDITORS

General Definition: Preparing for and attending the conference of creditors, the § 341(a) meeting and other creditors' committee meetings. Duties Undertaken in this Case: Preparation for and attendance at 341 meeting. Necessity and Benefit: Attendance of the meeting of creditors is fundamental to the Trustee's analysis of the estate and provides an opportunity to ask questions regarding the Debtor's affairs. Results Obtained: The Trustee was represented by counsel at the 341 meeting.

//end of list

EXHIBIT 4

TASK: AAR- Asset Analysis & Recovery

Page 1 of 9

Date	Code	Description	Person	Attorney Hours	Attorney Rate	Paralegal Hours	Paralegal Rate	Total
15-Feb-24	AAR	Reviewed schedules (400)+ pages. Research secured debt. Performed UCC-1 searches (NV, NJ).	Atkinson	1.2	\$ 650.00			\$ 780.00
15-Feb-24	AAR	Phone call with Debtor's counsel about the case and all of the asset types	Atkinson	0.2	\$ 650.00			\$ 130.00
15-Feb-24	AAR	Phone call with Trustee about asset liquiation strategy and the possible security interest	Atkinson	0.2	\$ 650.00			\$ 130.00
15-Feb-24	AAR	Reviewed creditor schedule to confirm no conflict of interest	Atkinson	0.1	\$ 650.00			\$ 65.00
15-Feb-24	AAR	Reviewed the loan agreement & security agreement sent to me by Debtor's counsel	Atkinson	0.2	\$ 650.00			\$ 130.00
19-Feb-24	AAR	Email from and reply to creditor about computers delivered to the debtor	Atkinson	0.1	\$ 650.00			\$ 65.00
20-Feb-24	AAR	Emails from Debtor's counsel about bank balances	Atkinson	0.1	\$ 650.00			\$ 65.00
20-Feb-24	AAR	Phone call with trustee about assets	Atkinson	0.2	\$ 650.00			\$ 130.00
20-Feb-24	AAR	Email from and reply to debtor's counsel about bank account balances	Atkinson	0.1	\$ 650.00			\$ 65.00
21-Feb-24	AAR	Phone call with trustee about asset disposition and auctioneer	Atkinson	0.1	\$ 650.00			\$ 65.00
1-Mar-24	AAR	Obtained Amex statements from Debtor's counsel. Reviewed for 547 transfers & defenses.	Atkinson	0.1	\$ 650.00			\$ 65.00
4-Mar-24	AAR	Phone call with person who owes money (accounts receivable asset)	Atkinson	0.2	\$ 650.00			\$ 130.00
5-Mar-24	AAR	Communications re: gas supply equipment at the college location. Sent email to Trustee.	Atkinson	0.1	\$ 650.00			\$ 65.00
6-Mar-24	AAR	Phone call with Todd Weiss (Deputy AG, State of Nevada). Sent email to Trustee about it.	Atkinson	0.2	\$ 650.00			\$ 130.00
7-Mar-24	AAR	Email from NV Attorney General's office re: student files. Sent to Trustee.	Atkinson	0.1	\$ 650.00			\$ 65.00
8-Mar-24	AAR	Phone call with and email with Deputy Attorney General about the physical documents on location	Atkinson	0.2	\$ 650.00			\$ 130.00
12-Mar-24	AAR	Email from and reply to attorney for landlord re: access to the property.	Atkinson	0.1	\$ 650.00			\$ 65.00
13-Mar-24	AAR	Phone call with Trustee about case status and assets	Atkinson	0.1	\$ 650.00			\$ 65.00
14-Mar-24	AAR	Phone call with Trustee about assets	Atkinson	0.1	\$ 650.00			\$ 65.00
20-Mar-24	AAR	Email from and reply to debtor's counsel about a security deposit of Debtor's	Atkinson	0.1	\$ 650.00			\$ 65.00
20-Mar-24	AAR	Emails from and reply to Debtor's counsel about storage liens	Atkinson	0.1	\$ 650.00			\$ 65.00
2-Apr-24	AAR	Worked on Amex 547 avoidable transfer calculations and demand letter	Atkinson	0.2	\$ 650.00			\$ 130.00
3-Apr-24	AAR	Email to and reply from Amex on the 547 turnover demand letter	Atkinson	0.1	\$ 650.00			\$ 65.00
10-Apr-24	AAR	Phone call with Trustee about case strategy and potential asset recoveries	Atkinson	0.1	\$ 650.00			\$ 65.00
18-Apr-24	AAR	Investigation into the alleged secured lender, and the accounts receivable	Atkinson	0.3	\$ 650.00			\$ 195.00
19-Apr-24	AAR	Reviewed business bank account transactions related to transfers disclosed on SOFA	Safieddine			0.3	\$ 180.00	\$ 54.00
19-Apr-24	AAR	Analyzed potentially suspicious transfers identified on documents provided by the debtor	Safieddine			0.2	\$ 180.00	\$ 36.00
19-Apr-24	AAR	Examined bank statements for transfers to creditors within 90 days before petition date	Safieddine			0.3	\$ 180.00	\$ 54.00
19-Apr-24	AAR	Online researched RBK Investment Group, LLC identified on business bank account	Safieddine			0.1	\$ 180.00	\$ 18.00
19-Apr-24	AAR	Online investigated companies listed on debtor's bank statements that exhibit substantial transaction activity	Safieddine			0.3	\$ 180.00	\$ 54.00
22-Apr-24	AAR	Investigated all documents to identify and request all absent items	Safieddine			0.3	\$ 180.00	\$ 54.00
22-Apr-24	AAR	Researched UCC-1 liens filed on the Nevada Secretary of State	Safieddine			0.2	\$ 180.00	\$ 36.00
29-Apr-24	AAR	Email from landlord's counsel. Reviewed and sent to Trustee.	Atkinson	0.1	\$ 650.00			\$ 65.00
30-Apr-24	AAR	Phone call with Trustee about various assets	Atkinson	0.2	\$ 650.00			\$ 130.00
30-Apr-24	AAR	Sent email to Amex's counsel re: preferential avoidable transfer	Atkinson	0.1	\$ 650.00			\$ 65.00
1-May-24	AAR	Multiple emails relating to Amex - resolving the preferential transfer claim	Atkinson	0.1	\$ 650.00			\$ 65.00
1-May-24	AAR	Phone call with Trustee about the welding booths. Investigated. Sent email to landlord's counsel.	Atkinson	0.2	\$ 650.00			\$ 130.00
2-May-24	AAR	Emails with landlord and counsel and Trustee, about student files in the building	Atkinson	0.1	\$ 650.00			\$ 65.00
3-May-24	AAR	Email from and reply to counsel for Tuition Options (primary creditor)	Atkinson	0.1	\$ 650.00			\$ 65.00
6-May-24	AAR	Received letter from counsel of landlord re: student boxes. Read and sent to Trustee.	Atkinson	0.1	\$ 650.00			\$ 65.00
7-May-24	AAR	Sent email to Trustee about the student files at the landlord's location	Atkinson	0.1	\$ 650.00			\$ 65.00
8-May-24	AAR	Phone call with and email with landlord's counsel to discuss the hundreds of boxes of student files	Atkinson	0.2	\$ 650.00			\$ 130.00
8-May-24	AAR	Analyzed assets and potential recoveries	Atkinson	0.2	\$ 650.00			\$ 130.00
9-May-24	AAR	Analyzed and reviewed new documents from debtor	Safieddine			0.3	\$ 180.00	\$ 54.00
9-May-24	AAR	Identified 547 transfers made to creditors 90 days prior to PD	Safieddine			0.3	\$ 180.00	\$ 54.00
9-May-24	AAR	Created excel spreadsheet to track the transfers made in the debtor's bank statements	Safieddine			0.1	\$ 180.00	\$ 18.00
9-May-24	AAR	Email from and reply to attorney for creditor Tuition Options LLC	Atkinson	0.1	\$ 650.00			\$ 65.00
9-May-24	AAR	Email from and reply to Amex re: avoidable preference claim. Sent email to Trustee.	Atkinson	0.1	\$ 650.00			\$ 65.00
9-May-24	AAR	Phone call with Trustee about the student files at the landlord's building	Atkinson	0.2	\$ 650.00			\$ 130.00
9-May-24	AAR	Email from and reply to attorney for Debtor about bank statements	Atkinson	0.1	\$ 650.00			\$ 65.00
9-May-24	AAR	Email to landlord's counsel about moving the student files	Atkinson	0.1	\$ 650.00			\$ 65.00

TASK: AAR- Asset Analysis & Recovery

Date	Code	Description	Person	Attorney Hours	Attorney Rate	Paralegal Hours	Paralegal Rate	Total
10-May-24	AAR	Emails on the student files at landlord's location	Atkinson	0.1	\$ 650.00			\$ 65.00
10-May-24	AAR	Emails with counsel for Tuition Options	Atkinson	0.1	\$ 650.00			\$ 65.00
13-May-24	AAR	Reviewed debtor's First Independent bank account statements for 547 transfers	Safieddine			0.3	\$ 180.00	\$ 54.00
13-May-24	AAR	Emails with counsel for Tuition Options. Set up a conference call.	Atkinson	0.1	\$ 650.00			\$ 65.00
14-May-24	AAR	Email from and reply to ex-employee about heath insurance refund	Atkinson	0.1	\$ 650.00			\$ 65.00
14-May-24	AAR	Phone call with attorney for Tuition Options (largest creditor)	Atkinson	0.2	\$ 650.00			\$ 130.00
17-May-24	AAR	Email from and reply to landlord's attorney about the student files	Atkinson	0.1	\$ 650.00			\$ 65.00
22-May-24	AAR	Email from landlord's counsel re: student file boxes. Sent email to Trustee.	Atkinson	0.1	\$ 650.00			\$ 65.00
28-May-24	AAR	Emails about the student files still on site	Atkinson	0.1	\$ 650.00			\$ 65.00
30-May-24	AAR	Emails with and phone call with counsel for landlord about the student files at landlord's location	Atkinson	0.1	\$ 650.00			\$ 65.00
3-Jun-24	AAR	Emails with landlord's counsel about the boxes. Call with Trustee.	Atkinson	0.2	\$ 650.00			\$ 130.00
10-Jun-24	AAR	Sent follow-up email to counsel for Tuition Options regarding settlement	Atkinson	0.1	\$ 650.00			\$ 65.00
13-Jun-24	AAR	Money tracing in FIB Business Account	Olson			0.3	\$ 180.00	\$ 54.00
18-Jun-24	AAR	Money Tracing in First Independent Business Acct	Olson			0.2	\$ 180.00	\$ 36.00
18-Jun-24	AAR	Money Tracing in BoA Business Acct	Olson			0.1	\$ 180.00	\$ 18.00
18-Jun-24	AAR	Money Tracing in BoA EDMPS Acct	Olson			0.2	\$ 180.00	\$ 36.00
10-Jul-24	AAR	Money tracing for potential 547	Olson			0.2	\$ 180.00	\$ 36.00
11-Jul-24	AAR	Drafted demand letter to Google LLC	Olson			0.2	\$ 180.00	\$ 36.00
11-Jul-24	AAR	Compiled and mailed demand letter to Google LLC	Olson			0.1	\$ 180.00	\$ 18.00
11-Jul-24	AAR	Investigations into other potential Section 547 claims	Atkinson	0.2	\$ 650.00			\$ 130.00

Total - AAR (ASSET ANALYSIS & RECOVERY)

8.2

4.0

\$ 6,050.00

TASK: AD - Asset Disposition

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Date	Code	Description	Person	Attorney Hours	Attorney Rate	Paralegal Hours	Paralegal Rate	Total
20-Feb-24	AD	Phone call with prospective buyer of the welding equipment	Atkinson	0.2	\$ 650.00			\$ 130.00
14-Mar-24	AD	Attended hearing on Application to Employ Auctioneer	Atkinson	0.1	\$ 650.00			\$ 65.00
14-Mar-24	AD	Drafted order on App to Employ Auctioneer	Atkinson	0.2	\$ 650.00			\$ 130.00
28-Mar-24	AD	Email from interested purchaser of Debtor's assets. Replied with auction information.	Atkinson	0.1	\$ 650.00			\$ 65.00
16-Apr-24	AD	Phone call with Trustee about the auction, and surrendering possession to the landlord	Atkinson	0.1	\$ 650.00			\$ 65.00
9-May-24	AD	Started drafting motion to abandon and dispose of business personal property relating to student records and files	Safieddine			0.2	\$ 180.00	\$ 36.00
9-May-24	AD	Email to debtor's counsel about the trailer and the title	Atkinson	0.1	\$ 650.00			\$ 65.00
13-May-24	AD	Drafted motion to dispose debtor's personal property of student records	Safieddine			0.2	\$ 180.00	\$ 36.00
13-May-24	AD	Started drafting Trustee's Declaration to support the motion to dispose of personal property	Safieddine			0.1	\$ 180.00	\$ 18.00
4-Jun-24	AD	Drafted motion to dispose and abandon personal property of the debtor	Safieddine			0.2	\$ 180.00	\$ 36.00
4-Jun-24	AD	Drafted the supporting docs for motion to dispose and abandon on OST (NOH, COS, OST, Notice of Entry of OST, Decl.)	Safieddine			0.2	\$ 180.00	\$ 36.00
4-Jun-24	AD	Phone call with Trustee about the landlord's sale, and possible OST motion to shred/dispose	Atkinson	0.1	\$ 650.00			\$ 65.00
4-Jun-24	AD	Drafting of the Disposal and Abandonment Motion. Sent to Trustee for review.	Atkinson	0.6	\$ 650.00			\$ 390.00
5-Jun-24	AD	Worked on Motion to Dispose. Modified per Trustee's input. Drafted Declaration of Trustee.	Atkinson	0.3	\$ 650.00			\$ 195.00
5-Jun-24	AD	Drafting of Motion for OST. Drafted Decl of Trustee in support of OST Motion.	Atkinson	0.3	\$ 650.00			\$ 195.00
5-Jun-24	AD	Drafting of Order Shortening Time	Atkinson	0.1	\$ 650.00			\$ 65.00
5-Jun-24	AD	Phone call with Trustee re: motion and his two Declarations	Atkinson	0.1	\$ 650.00			\$ 65.00
5-Jun-24	AD	Sent OST consent email to counsel. Finalized Attorney Information Sheet	Atkinson	0.2	\$ 650.00			\$ 130.00
5-Jun-24	AD	Finalized and docketed Motion to Dispose, and Decl of Trustee.	Safieddine			0.2	\$ 180.00	\$ 36.00
5-Jun-24	AD	Finalized and docketed Motion for OST, Decl of Trustee, Atty Info Sheet, and OST	Safieddine			0.2	\$ 180.00	\$ 36.00
6-Jun-24	AD	Compiled Notice of Entry of Order Shortening Time and Notice of Hearing	Olson			0.1	\$ 180.00	\$ 18.00
6-Jun-24	AD	Docketed Notice of Entry of Order	Olson			0.1	\$ 180.00	\$ 18.00
6-Jun-24	AD	Uploaded Motion to Dispose (ECF 41) and NEO OST (ECF 47) for service	Olson			0.2	\$ 180.00	\$ 36.00
7-Jun-24	AD	Compiled and Docketed COS for NEO OST (ECF 47)	Olson			0.1	\$ 180.00	\$ 18.00
18-Jun-24	AD	Drafted Order Approving Motion to Dispose	Olson			0.1	\$ 180.00	\$ 18.00
18-Jun-24	AD	Compiled and Docketed Order Approving Motion to Dispose	Olson			0.1	\$ 180.00	\$ 18.00
18-Jun-24	AD	Worked on order approving disposal of Business Records and abandonment of Filing Cabinets	Atkinson	0.1	\$ 650.00			\$ 65.00
24-Jun-24	AD	Compiled and Docketed NEO for Order Granting Disposition of Property (ECF 49)	Olson			0.1	\$ 180.00	\$ 18.00
15-Jul-24	AD	Phone call with lessor, about the leased copier at the debtor's location. Sent email to Trustee.	Atkinson	0.1	\$ 650.00			\$ 65.00
16-Jul-24	AD	Spoke with Trustee about the leasing company & leased equipment	Atkinson	0.1	\$ 650.00			\$ 65.00
29-Jul-24	AD	Phone call with Wells Fargo Equipment Finance re: location of its leased equipment/copier	Atkinson	0.1	\$ 650.00			\$ 65.00
14-Oct-24	AD	Phone call with and email to debtor's counsel Trish Darby, Esq. about the trailer	Atkinson	0.1	\$ 650.00			\$ 65.00
28-Oct-24	AD	Drafted Asset Purchase Agreement for sale of trailer	Safieddine			0.2	\$ 180.00	\$ 36.00
28-Oct-24	AD	Online researched type of trailer using pictures provided by debtor's counsel	Safieddine			0.1	\$ 180.00	\$ 18.00
28-Oct-24	AD	Finished APA for the trailer and sent to Tricia Darby, Esq.	Atkinson	0.1	\$ 650.00			\$ 65.00
31-Oct-24	AD	Sent follow-up email to Tricia Darby, Esq about the trailer sale	Atkinson	0.1	\$ 650.00			\$ 65.00
1-Nov-24	AD	Emails about the physical title to the trailer	Atkinson	0.1	\$ 650.00			\$ 65.00
4-Nov-24	AD	Email from Debtor's counsel about the vehicle APA. Made redlines and sent it back to her.	Atkinson	0.2	\$ 650.00			\$ 130.00
5-Nov-24	AD	Obtained signature on APA. Sent to Trustee.	Atkinson	0.1	\$ 650.00			\$ 65.00
5-Nov-24	AD	Finished motion to sell and declaration. Sent Declaration to Trustee for signature.	Atkinson	0.2	\$ 650.00			\$ 130.00
11-Nov-24	AD	Compiled Motion to Sell with APA as Exhibit 1	Safieddine			0.1	\$ 180.00	\$ 18.00
11-Nov-24	AD	Uploaded to ECF the Motion to Sell Trailer with APA as Exhibit 1	Safieddine			0.1	\$ 180.00	\$ 18.00
11-Nov-24	AD	Uploaded to ECF the Declaration of Christopher Burke re: Motion to Sell Trailer	Safieddine			0.1	\$ 180.00	\$ 18.00
11-Nov-24	AD	Finished for upload draft NOH re: Motion to Sell Trailer	Safieddine			0.1	\$ 180.00	\$ 18.00
11-Nov-24	AD	Uploaded NOH re: Motion to Sell Trailer to ECF	Safieddine			0.1	\$ 180.00	\$ 18.00
11-Nov-24	AD	Served NOH on CMM at COS.com	Safieddine			0.1	\$ 180.00	\$ 18.00
12-Nov-24	AD	Docketed App to Employ Accountant, the related Decl., and Order	Safieddine			0.1	\$ 180.00	\$ 18.00
12-Nov-24	AD	Drafted and docketed NEO for App to Employ	Safieddine			0.1	\$ 180.00	\$ 18.00
12-Nov-24	AD	Uploaded COS re: NOH for Motion to Sell Trailer to ECF	Safieddine			0.1	\$ 180.00	\$ 18.00
2-Dec-24	AD	Drafted and docketed Amended NOH re Motion to Sell Trailer [ECF #58]	Safieddine			0.1	\$ 180.00	\$ 18.00
2-Dec-24	AD	Served out Amended NOH to entire CMM via COS.com	Safieddine			0.1	\$ 180.00	\$ 18.00

TASK: AD - Asset Disposition

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Date	Code	Description	Person	Attorney Hours	Attorney Rate	Paralegal Hours	Paralegal Rate	Total
2-Dec-24	AD	Emails with trailer buyer about the APA and the hearing	Atkinson	0.1	\$ 650.00			\$ 65.00
3-Dec-24	AD	Docketed returned COS from COS.com for Amended NOH re Motion to Sell Trailer [ECF #70]	Safieddine			0.1	\$ 180.00	\$ 18.00
31-Dec-24	AD	Re-captioned Motion to Abandon	Safieddine			0.1	\$ 180.00	\$ 18.00
31-Dec-24	AD	Worked on the Motion to Abandon and proposed order.	Atkinson	0.3	\$ 650.00			\$ 195.00
31-Dec-24	AD	Finalized, compiled, and docketed Motion to Abandon, with exhibit	Safieddine			0.2	\$ 180.00	\$ 36.00
31-Dec-24	AD	Served out the Motion to Abandon to CMM (negative notice procedure) via COS.com	Atkinson	0.2	\$ 650.00			\$ 130.00
8-Jan-25	AD	Attended hearing on Motion to Sell	Atkinson	0.2	\$ 650.00			\$ 130.00
8-Jan-25	AD	Drafted and uploaded order approving motion to sell	Safieddine			0.2	\$ 180.00	\$ 36.00
9-Jan-25	AD	Drafted, finalized and uploaded Order Approving Sale of Trailer	Safieddine			0.2	\$ 180.00	\$ 36.00
10-Jan-25	AD	Drafted, compiled NEO of Order Approving Sale, and uploaded to ECF	Safieddine			0.1	\$ 180.00	\$ 18.00
10-Jan-25	AD	Emailed Sale Order to buyer, and informed him to get the physical title from the Trustee	Atkinson	0.1	\$ 650.00			\$ 65.00
24-Jan-25	AD	Worked on Declaration of Robert Atkinson re: abandonment	Atkinson	0.1	\$ 650.00			\$ 65.00
24-Jan-25	AD	Docketed Decl. of RA (abandonment). Finalized and uploaded order approving abandonment.	Safieddine			0.2	\$ 180.00	\$ 36.00

Total - AD (ASSET DISPOSITION)

4.8

4.6

\$ 3,948.00

TASK: CA - Case Administration

Date	Code	Description	Person	Attorney Hours	Attorney Rate	Paralegal Hours	Paralegal Rate	Total
28-Feb-24	CA	Sent Notice of BK to IRS, DETR, CCA, Dept of taxation and drafted and docketed COS	Safieddine			0.3	\$ 180.00	\$ 54.00
29-Feb-24	CA	Zoom conference call with Trustee, Debtor's counsel, and Debtor's principals to go over schedules	Atkinson	0.8	\$ 650.00			\$ 520.00
13-Mar-24	CA	Email to Debtor's counsel re: continued 341	Atkinson	0.1	\$ 650.00			\$ 65.00
13-Mar-24	CA	Email from and reply to Debtor's counsel about US Dept of Education letter	Atkinson	0.1	\$ 650.00			\$ 65.00
18-Mar-24	CA	Phone call with and emails with former employee regarding COBRA coverage. Emails to Trustee.	Atkinson	0.2	\$ 650.00			\$ 130.00
4-Jun-24	CA	Emails about landlord's selling the property with the boxes/files in it. Call with landlord's counsel.	Atkinson	0.1	\$ 650.00			\$ 65.00
11-Jun-24	CA	Email from and reply to counsel for Tuition Options re: its POC, and potential settlement	Atkinson	0.1	\$ 650.00			\$ 65.00
9-Jul-24	CA	Phone call with Trustee about case status/progress.	Atkinson	0.1	\$ 650.00			\$ 65.00
4-Nov-24	CA	Phone call with Trustee about next steps. Sent email to Accountant to start the employment for estate tax return.	Atkinson	0.1	\$ 650.00			\$ 65.00
6-Jan-25	CA	Phone call with Trustee about next steps / case admin, tax return, etc.	Atkinson	0.1	\$ 650.00			\$ 65.00
10-Jan-25	CA	Sent email to tax accountant with data for the 2024 estate tax return	Atkinson	0.1	\$ 650.00			\$ 65.00
15-Jan-25	CA	Sent long list of operating results (income, balance sheets) to accountant for estate tax return	Atkinson	0.2	\$ 650.00			\$ 130.00
15-Jan-25	CA	Sent long list of operating results (income, balance sheets) to accountant, for estate tax return	Atkinson	0.2	\$ 650.00			\$ 130.00
15-Jan-25	CA	Emails with tax accountant and Debtor's counsel about 2023 return, and 2023 income statement	Atkinson	0.1	\$ 650.00			\$ 65.00

Total - CA (CASE ADMINISTRATION)**2.3****0.3****\$ 1,549.00**

TASK: CAO - Claims Admin & Objections

Date	Code	Description	Person	Attorney Hours	Attorney Rate	Paralegal Hours	Paralegal Rate	Total
21-Feb-24	CAO	Phone call with creditor about the case & how to file a claim	Atkinson	0.1	\$ 650.00			\$ 65.00
21-Feb-24	CAO	Phone call with student/creditor about the case & how to file a claim	Atkinson	0.1	\$ 650.00			\$ 65.00
18-Mar-24	CAO	Phone call with creditor about the case	Atkinson	0.1	\$ 650.00			\$ 65.00
17-May-24	CAO	Emails with creditor about their claim	Atkinson	0.1	\$ 650.00			\$ 65.00
11-Jun-24	CAO	Reviewed secured proof of claim filed today by Tuition Options (POC 14)	Atkinson	0.1	\$ 650.00			\$ 65.00
19-Jul-24	CAO	Reviewed three claims filed yesterday/today. Reviewed claims register (today is claims bar date).	Atkinson	0.2	\$ 650.00			\$ 130.00
22-Jul-24	CAO	Phone call with creditor about possible objection to their claim	Atkinson	0.2	\$ 650.00			\$ 130.00
6-Sep-24	CAO	Emails with counsel for Tuition Options	Atkinson	0.1	\$ 650.00			\$ 65.00
12-Sep-24	CAO	Analyzed potential outcomes for dealing with the Tuition Options claim and created spreadsheet for number analysis	Safieddine			0.1	\$ 180.00	\$ 18.00
12-Sep-24	CAO	Phone call with creditor Tuition Options' counsel (Harrison Breakstone). Discussed potential objection, settlement.	Atkinson	0.2	\$ 650.00			\$ 130.00
12-Sep-24	CAO	Sent outline of settlement concept to Trustee	Atkinson	0.1	\$ 650.00			\$ 65.00
12-Sep-24	CAO	Review and analysis of claims register. Sent email to Tuition Options' counsel with data request.	Atkinson	0.2	\$ 650.00			\$ 130.00
2-Oct-24	CAO	Sent follow-up email to counsel for Tuition Options	Atkinson	0.1	\$ 650.00			\$ 65.00
11-Oct-24	CAO	Reviewed Tuition Options LLC POC #14	Safieddine			0.1	\$ 180.00	\$ 18.00
11-Oct-24	CAO	Reviewed Exhibit (Rider) re POC #14	Safieddine			0.2	\$ 180.00	\$ 36.00
11-Oct-24	CAO	Started drafting Objection to Claim 14 page 1	Safieddine			0.2	\$ 180.00	\$ 36.00
11-Oct-24	CAO	Reviewed loan and security agreement with exhibits between Debtor and Creditor of POC 14	Safieddine			0.5	\$ 180.00	\$ 90.00
11-Oct-24	CAO	Continued drafting objection to claim 14 - case background section	Safieddine			0.5	\$ 180.00	\$ 90.00
11-Oct-24	CAO	Continued drafting objection to claim 14 - the claim section	Safieddine			0.3	\$ 180.00	\$ 54.00
11-Oct-24	CAO	Continued drafting objection to claim 14 - legal authorities section	Safieddine			0.5	\$ 180.00	\$ 90.00
11-Oct-24	CAO	Researched 11 U.S.C. 544(a) for use in objection to claim 14	Safieddine			0.1	\$ 180.00	\$ 18.00
11-Oct-24	CAO	Researched NJ Rev Statutes re applicable law for UCC Article 9 in NJ and 'accounts'	Safieddine			0.5	\$ 180.00	\$ 90.00
11-Oct-24	CAO	Researched NJ Rev Statutes re perfection and priority of security interests	Safieddine			0.5	\$ 180.00	\$ 90.00
14-Oct-24	CAO	Continued research on NJ Rev Statutes re when filing is required to perfect a security interest	Safieddine			0.3	\$ 180.00	\$ 54.00
14-Oct-24	CAO	Research NJ Rev Statutes re scope of commercial transactions under Chapter 9	Safieddine			0.1	\$ 180.00	\$ 18.00
14-Oct-24	CAO	Researched NJ Rev Stat re conflicting security interests and rights of lien creditors	Safieddine			0.2	\$ 180.00	\$ 36.00
14-Oct-24	CAO	Continued drafting objection to claim 14	Safieddine			0.5	\$ 180.00	\$ 90.00
14-Oct-24	CAO	Drafted order sustaining objection to claim 14	Safieddine			0.1	\$ 180.00	\$ 18.00
14-Oct-24	CAO	Drafted notice of hearing re objection to claim 14	Safieddine			0.1	\$ 180.00	\$ 18.00
14-Oct-24	CAO	Drafted COS re objection to claim 14 with 3 addresses to send to Creditor	Safieddine			0.2	\$ 180.00	\$ 36.00
14-Oct-24	CAO	Compiled Exhibit headers 1-3 with claim 14, promissory note, and security agreement to 1 pdf	Safieddine			0.2	\$ 180.00	\$ 36.00
14-Oct-24	CAO	Edited objection to claim 14 - added citations and looked for spelling errors	Safieddine			0.5	\$ 180.00	\$ 90.00
14-Oct-24	CAO	Started drafting Declaration of Atkinson for objection to claim 14	Safieddine			0.2	\$ 180.00	\$ 36.00
14-Oct-24	CAO	Worked on Objection to Claim 14 and Motion for Turnover. Did legal research.	Atkinson	0.8	\$ 650.00			\$ 520.00
14-Oct-24	CAO	Phone call with Trustee about the objection to claim, and the trailer. Sent email to Debtor's counsel.	Atkinson	0.1	\$ 650.00			\$ 65.00
15-Oct-24	CAO	Continued drafting Atkinson Declaration for Objection to Claim & Motion for Turnover	Safieddine			0.8	\$ 180.00	\$ 144.00
15-Oct-24	CAO	Updated cites in Objection to Claim & Motion for Turnover to reflect Atkinson Declaration	Safieddine			0.1	\$ 180.00	\$ 18.00
15-Oct-24	CAO	Compiled objection to claim & motion for turnover with exhibits 1 and 2	Safieddine			0.1	\$ 180.00	\$ 18.00
15-Oct-24	CAO	Worked on the Objection to Claim and Motion for Turnover, and Declaration	Atkinson	0.8	\$ 650.00			\$ 520.00
15-Oct-24	CAO	Compiled and filed Objection to Claim No. 14 and Motion for Turnover. Finalized/docketed NOH.	Safieddine			0.4	\$ 180.00	\$ 72.00
16-Oct-24	CAO	Updated COS document with ECF #s from uploaded objection and notice and saved as pdf	Safieddine			0.1	\$ 180.00	\$ 18.00
16-Oct-24	CAO	Printed Objection to Claim 14 and Motion for Turnover and NOH and stuffed docs in envelope	Safieddine			0.2	\$ 180.00	\$ 36.00
16-Oct-24	CAO	Prepared and printed envelope with address labels and stamp via Stamps.com	Safieddine			0.2	\$ 180.00	\$ 36.00
16-Oct-24	CAO	Mailed three envelopes to Creditor Tuition Options LLC with objection and NOH	Safieddine			0.1	\$ 180.00	\$ 18.00
16-Oct-24	CAO	Served COS re objection to claim 14 and motion for turnover and NOH on ECF	Safieddine			0.1	\$ 180.00	\$ 18.00
16-Oct-24	CAO	Emailed Objection and Motion for Turnover to Tuition Option's counsel, with notes.	Atkinson	0.2	\$ 650.00			\$ 130.00
15-Nov-24	CAO	Phone call with Trustee re: status update on case, objection to claim	Atkinson	0.1	\$ 650.00			\$ 65.00
27-Nov-24	CAO	Drafted and docketed amended NOH for Objection to Claim 14 and Motion for Turnover [ECF #68]	Safieddine			0.1	\$ 180.00	\$ 18.00
27-Nov-24	CAO	Printed and mailed envelopes with the amended NOH	Safieddine			0.1	\$ 180.00	\$ 18.00
27-Nov-24	CAO	Drafted and docketed COS [ECF #69]	Safieddine			0.1	\$ 180.00	\$ 18.00
10-Dec-24	CAO	Phone call with counsel for Tuition Options to discuss possible resolution of the Objection to Claim	Atkinson	0.2	\$ 650.00			\$ 130.00

TASK: CAO - Claims Admin & Objections

Date	Code	Description	Person	Attorney Hours	Attorney Rate	Paralegal Hours	Paralegal Rate	Total
13-Dec-24	CAO	Emails with counsel for Tuition Options	Atkinson	0.1	\$ 650.00			\$ 65.00
17-Dec-24	CAO	Phone call with counsel for Tuition Options, to discuss potential resolution of the Objection to Claim	Atkinson	0.2	\$ 650.00			\$ 130.00
17-Dec-24	CAO	Sent email to Trustee with proposed settlement terms, for his review and approval	Atkinson	0.1	\$ 650.00			\$ 65.00
19-Dec-24	CAO	Began drafting stipulation resolving objection to claim 14 filed by Tuition Options	Chamberlain	0.2	\$ 380.00			\$ 76.00
19-Dec-24	CAO	Drafted order approving stip resolving objection to claim 14	Safieddine			0.1	\$ 180.00	\$ 18.00
20-Dec-24	CAO	Continued drafting of Stipulation Resolving Objection. Sent to counsel for Tuition Options for review.	Atkinson	0.4	\$ 650.00			\$ 260.00
24-Dec-24	CAO	Email from and reply to counsel for Tuition Options re: possible resolution	Atkinson	0.1	\$ 650.00			\$ 65.00
26-Dec-24	CAO	Drafted stipulation to continue hearing date on objection to claim 14 and order approving stipulation	Chamberlain	0.4	\$ 380.00			\$ 152.00
30-Dec-24	CAO	Reviewed redlines to Tuition Options' stipulation resolving objection. Made more redlines and sent it back.	Atkinson	0.2	\$ 650.00			\$ 130.00
31-Dec-24	CAO	Drafted and docketed NEO related to Stipulated Agreed Order Resolving Objection to Claim 14 (ECF #74)	Safieddine			0.1	\$ 180.00	\$ 18.00
31-Dec-24	CAO	Emails with Tuition Option's counsel about the stipulation	Atkinson	0.1	\$ 650.00			\$ 65.00
31-Dec-24	CAO	Finalized and docketed stipulation resolving objection	Safieddine			0.1	\$ 180.00	\$ 18.00
31-Dec-24	CAO	Drafting of order approving stipulation. Uploaded after approval.	Safieddine			0.2	\$ 180.00	\$ 36.00
31-Dec-24	CAO	Reviewed and modified order approving stipulation	Atkinson	0.1	\$ 650.00			\$ 65.00
31-Dec-24	CAO	Sent order approving Stipulation to Tuition Option's counsel, with notes.	Atkinson	0.1	\$ 650.00			\$ 65.00

Total - CAO (CLAIMS ADMINISTRATION & OBJECTIONS)

5.8

8.8

\$ 5,192.00

TASK: FEA - Fee-Emp Applications

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Date	Code	Description	Person	Attorney Hours	Attorney Rate	Paralegal Hours	Paralegal Rate	Total
15-Feb-24	FEA	Drafted app to employ ALA and all supporting docs and docketed and sent NOH via cos.com	Safieddine			0.5	\$ 180.00	\$ 90.00
15-Feb-24	FEA	Drafted and docketed COS for NOH ECF 10	Safieddine			0.1	\$ 180.00	\$ 18.00
15-Feb-24	FEA	Worked on Verified Statement and Declaration for App to Employ ALA	Atkinson	0.1	\$ 650.00			\$ 65.00
25-Mar-24	FEA	Drafted order for app to employ	Safieddine			0.1	\$ 180.00	\$ 18.00
26-Mar-24	FEA	Drafted and docketed NEO 31	Safieddine			0.2	\$ 180.00	\$ 36.00
5-Nov-24	FEA	Drafted application to employ accountant	Safieddine			0.1	\$ 180.00	\$ 18.00
5-Nov-24	FEA	Drafted decl. and order for application to employ accountant	Safieddine			0.1	\$ 180.00	\$ 18.00
10-Jan-25	FEA	Began drafting first and final fee app - CoverSheet, Decl. of Atkinson, Exhibit 6, NOH, and Order on fee app	Chamberlain	0.5	\$ 380.00			\$ 190.00
10-Jan-25	FEA	Began drafting Application for Compensation word doc for the first and final fee application	Chamberlain	0.6	\$ 380.00			\$ 228.00
10-Jan-25	FEA	Continued drafting Application for Compensation word doc for the first and final fee application	Chamberlain	0.4	\$ 380.00			\$ 152.00
10-Jan-25	FEA	Prepared Exhibits 1 and 2 for first and final fee application	Chamberlain	0.1	\$ 380.00			\$ 38.00
13-Jan-25	FEA	Added expenses to Exhibit 5 expense spreadsheet	Chamberlain	0.2	\$ 380.00			\$ 76.00
15-Jan-25	FEA	Edited app for compensation word doc and fee app exhibits	Chamberlain	0.3	\$ 380.00			\$ 114.00
15-Jan-25	FEA	Began drafting Exhibit 4 time detail	Chamberlain	0.5	\$ 380.00			\$ 190.00
15-Jan-25	FEA	Began coding of time entries on Exhibit 4	Chamberlain	0.6	\$ 380.00			\$ 228.00
15-Jan-25	FEA	Continued coding of time entries on Exhibit 4	Chamberlain	0.4	\$ 380.00			\$ 152.00
24-Jan-25	FEA	Reviewed time entries and coding for First and Final Fee Application	Atkinson	0.3	\$ 650.00			\$ 195.00
24-Jan-25	FEA	Worked on Fee App. Finalized Exhibits 1,2,4,5,6	Chamberlain	0.5	\$ 380.00			\$ 190.00
24-Jan-25	FEA	Worked on Case Status section of Fee App	Atkinson	0.4	\$ 650.00			\$ 260.00
24-Jan-25	FEA	Drafted Exhibit 3 to First and Final Fee Application	Atkinson	0.2	\$ 650.00			\$ 130.00
24-Jan-25	FEA	Final review & finished draft Fee App and exhibits. Sent to Trustee for review.	Atkinson	0.2	\$ 650.00			\$ 130.00
TBD	FEA	Compile and upload fee application; draft and upload NOH	Safieddine			0.3	\$ 180.00	\$ 54.00
TBD	FEA	Attend hearing on fee application	Atkinson	0.2	\$ 650.00			\$ 130.00
TBD	FEA	Draft and upload order on First and Final Fee App. Draft and file NEO.	Safieddine			0.2	\$ 180.00	\$ 36.00

Total - FEA (FEE & EMPLOYMENT APPLICATIONS)

5.5

1.6

\$ 2,756.00

TASK: MOC - Meeting of Creditors

Date	Code	Description	Person	Attorney Hours	Attorney Rate	Paralegal Hours	Paralegal Rate	Total
14-Mar-24	MOC	Attended 341 hearing (1st hearing)	Atkinson	0.2	\$ 650.00			\$ 130.00
21-Mar-24	MOC	Phone call with Trustee about the storage unit, and the 341	Atkinson	0.1	\$ 650.00			\$ 65.00
22-Mar-24	MOC	Review of documents to prepare questions for 341 meeting	Atkinson	0.4	\$ 650.00			\$ 260.00
22-Mar-24	MOC	Attended continued 341 meeting	Atkinson	0.7	\$ 650.00			\$ 455.00
Total - MOC (MEETING OF CREDITORS)				1.4		0.0		\$ 910.00

EXHIBIT 5

EXPENSE DETAIL

PRINTING

Date Incurred	Type	Total Description	# of Sets Printed	Pages per Set
	Print	\$ -		
SUBTOTAL PRINTING		\$ -		

POSTAGE

Date Incurred	Type	Total Description
	US Mail	
SUBTOTAL POSTAGE		\$ -

THIRD-PARTY EXPENSES

Date Incurred	Type	Total Description
2/15/24	3P	\$ 20.50 UCC-1 search fee (NV SOS)
2/15/24	3P	\$ 142.39 COS for NOH re: App to Employ ALA (sent via www.COS.com)
6/7/24	3P	\$ 250.45 COS for NEO OST and NOH (sent via www.COS.com)
11/12/24	3P	\$ 147.51 COS for NOH re: Motion to Sell Trailer (sent via www.COS.com)
12/3/24	3P	\$ 125.14 COS Amended NOH Re: Motion to Sell Trailer (sent via www.COS.com)
12/31/24	3P	\$ 199.00 Filing fee for motion to abandon secured property
1/2/25	3P	\$ 171.72 Print/mail cost to serve Motion to Abandon on Negative Notice (sent via www.COS.com)
TBD	3P	\$ 125.14 Print/mail of NOH for First and Final Application for Compensation (sent via www.COS.com)
SUBTOTAL THIRD-PARTY		\$ 1,181.85

TOTAL EXPENSES (by category)

Printing	\$ -
Postage	\$ -
Third-Party	\$ 1,181.85
TOTAL EXPENSES	<u>\$ 1,181.85</u>

EXHIBIT 6

CLIENT REVIEW STATEMENT

CHRISTOPHER P. BURKE hereby declares and verifies:

1. That I am the chapter 7 trustee for the bankruptcy estate of CAREER COLLEGES, INC. in Nevada bankruptcy case 24-50132-hlb;
 2. That I understand that this statement is to be used as an exhibit in Atkinson Law Associates Ltd.'s ("ALA") first and final application for fees and expenses, spanning the time period from February 15, 2024 through January 24, 2025, inclusively (the "Application Period");
 3. That I interacted with ALA on a regular basis during the Application Period, and so my assessment contained in this statement is based on my personal knowledge;
 4. That I have reviewed the time detail (Exhibit 4) and expenses (Exhibit 5) in the foregoing application, and also the Summary Sheet (Exhibit 1) and Summary Invoice (Exhibit 2);
 5. That, in my judgment, the time spent and expenses incurred by ALA during the Application Period was for work reasonably likely and necessary for the benefit of the bankruptcy estate at the time it was incurred, and necessary for the administration of the estate.
 6. The services were performed by ALA within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed.
 7. That ALA's attorney is an experienced professional person who, in my opinion, has demonstrated significant skill and experience in the bankruptcy field.
 8. That, in my experience and judgment, the compensation sought by ALA (inclusive of time spent and rate structure) is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.
 9. That I have no objection to any of the time detail, fees, expenses, or the total amounts sought by ALA in its application.

/s/ Christopher Burke

CHRISTOPHER P. BURKE
Chapter 7 Trustee